

Excesses found in stock verification may be due to incorrect or careless accounting. It will be the duty of the head of the office or institution to investigate fully into discrepancies and to report them along with the verification reports to controlling authorities with full explanations therefor and recommendations, if any, as to how the losses should be made good by recoveries from officers in case the loss can be traced to their culpable negligence or carelessness. The controlling authority should after such examination and investigation as the importance of the case warrants, issue, or obtain from the competent authority, orders to write off deficiencies from the accounts. On receipt of such orders the deficiencies will be charged in the accounts quoting the authority. The realisation of recoveries ordered should be recorded. Excesses at the time of stock taking should after investigation, be brought on to the stock registers as receipts with the remark "Excess found in stock verification". No special orders are necessary for this.

(j) In the Annual Administration Report, sent to Government, the head of the Department should furnish information as regards (1) conditions in which stock registers are maintained in his office and in the offices subordinate to him; (2) results of periodical verification of stock (3) action taken for the adjustment of deficiencies, excess, etc., if any, noticed during stock-taking.

(k) The head of each department should send to the Audit Office annually before 1st September, a statement in the following form, showing (1) the names of institutions and offices under his charge (including Guests Houses, etc.) (2) the dates on which stock verification reports were received by him in respect of each institution or office, (3) result of verification (excess or deficiencies noticed) and (4) action taken in respect of excess or deficiencies, if any, noticed during stock taking.

| Serial<br>No. | Name of Institution<br>or office | Date of receipt of<br>stock verification<br>certificate | Name and designa-<br>tion of officer by<br>whom stock was<br>taken | Period covered<br>by stock taking | Result . |                   | Action<br>taken | Remarks |
|---------------|----------------------------------|---------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------|----------|-------------------|-----------------|---------|
|               |                                  |                                                         |                                                                    |                                   | Amount   |                   |                 |         |
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(Government Order No. Fl. 5481-2—G. F. 50-28, dated 10th January 1931.)

(M. C. A. C. Vol. I, C. S. No. 238, dated 12th March 1931.)

## MISCELLANEOUS DEPARTMENTS.

### BANGALORE DISTRICT.

Notification, dated 1st August 1931.

It is hereby notified for general information that one Jalari log measuring 12½' x 2' 9" and unclaimed was found by Guard Laxmipathi near Bannerghatta District jungle and is now kept in the custody of Forest License vendor, Rudrappa.

Persons claiming the ownership of this log, should present themselves before the Range Officer, Apekal within a month from the date of notification and establish their right thereof, failing which the log shall be declared to be the property of Government under section 40 of the Mysore Forest Regulation.

M. V. NARASIMHAIA,  
District Forest Officer.